

GENERAL INFORMATION

REPORTID: 585176 VERSION:1

1. Fiscal Period End Date**9/30/2013****2. Type of Circular A-133 Audit****Single Audit****3. Audit Period Covered****Annual**

If Audit Period Other, Number of months

4. Auditee Identification Numbers**a. Auditee Employer Identification Number (EIN)****38-6006063****d. Auditee Data Universal Numbering System (DUNS) Number****10-578-0063****b. Are multiple EINS covered in this report?****No**

If Yes, the additional EINs are listed on

[Additional EINS](#)**e. Are multiple DUNS covered in this report?****No**

If Yes, the additional DUNS are listed on

[Additional DUNS](#)**5. AUDITEE INFORMATION****a. Auditee Name****COUNTY OF MUSKEGON****a. Audit Firm / Organization Name****REHMANN ROBSON LLC****b. Audit Firm / Organization EIN****38-3635706****b. Auditee Address (Number and street)****141 E. APPLE AVENUE****c. Audit Firm / Organization Address (Number and street)****570 SEMINOLE ROAD SUITE 200****Auditee City****MUSKEGON****Auditor Firm/Organization City****MUSKEGON****Auditee State****MI****Auditor Firm/Organization State****MI****Auditee ZIP Code****49442****Auditor Firm/Organization ZIP Code****49444****c. Auditee Contact Name****DWIGHT D. AVERY, CPA****d. Primary Auditor Name****STEPHEN W. BLANN, CPA, CGFM, CGMA****Auditee Contact Title****ACCOUNTING MANAGER****Primary Auditor Title****PRINCIPAL****d. Auditee Contact Telephone****(231)724-6205****e. Primary Auditor Contact Telephone****(616)975-4100****e. Auditee Contact Fax****(231)724-4459****f. Primary Auditor Contact Fax****(616)975-4400****f. Auditee Contact E-mail****AVERYDW@CO.MUSKEGON.MI.US****g. Primary Auditor Contact E-mail****STEPHEN.BLANN@REHMANN.COM****7. Was a secondary auditor used?****No**

8. If Yes, the additional auditors are listed on

[Secondary Auditors](#)

FINANCIAL STATEMENTS SUMMARY

1.Type of audit report

Unmodified

2. Is a 'going concern' emphasis-of-matter paragraph included in the audit report?

No

3.Is a significant deficiency disclosed?

No

4.Is a material weakness disclosed?

No

5.Is a material noncompliance disclosed?

No

FEDERAL PROGRAMS SUMMARY

1.Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide)

No

2.What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))

\$460,531

3.Did the auditee qualify as a low-risk auditee? (§_.530)

No

4.Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§_.315(b))

Yes

5.Indicate which Federal agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding.

16 - Department of Justice

20 - Department of Transportation

Form SF-SAC Single Audit Data Collection Form						REPORTID: 585176 VERSION:1				
6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR										
Federal Agency Prefix 1	Extension 2	Federal Program Name (c)	Amount Expended (d)	R&D (e)	Loan/Loan Guarantee (f)	ARRA 3 (g)	Direct Award (h)	Major Program (MP) (i)	If yes (MP), type of audit report 4 (j)	Number of Audit Findings (k)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10	553	SCHOOL BREAKFAST PROGRAM	\$9,772	N	N	N	N	N		0
10	555	NATIONAL SCHOOL LUNCH PROGRAM	\$18,114	N	N	N	N	N		0
10	unk	U.S. FOREST SERVICE LAW ENFORCEMENT COOPERATIVE AGREEMENT	\$2,340	N	N	N	Y	N		0
10	557	SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$1,165,522	N	N	N	N	Y	Unmodified	0
10	561	MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE	\$1,279	N	N	N	N	N		0
11	463	HABITAT CONSERVATION	\$96,915	N	N	N	N	N		0
14	218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	\$390,447	N	N	N	Y	N		0
14	228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM	\$296,572	N	N	N	Y	N		0
14	235	SUPPORTIVE HOUSING PROGRAM	\$160,221	N	N	N	Y	N		0
14	900	LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	\$376,606	N	N	N	Y	N		0
14	913	HEALTHY HOMES PRODUCTION PROGRAM	\$16,769	N	N	N	Y	N		0
15	226	PAYMENTS IN LIEU OF TAXES	\$26,315	N	N	N	Y	N		0
16	575	CRIME VICTIM ASSISTANCE	\$44,754	N	N	N	N	N		0
16	606	STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	\$4,387	N	N	N	Y	N		0
16	607	BULLETPROOF VEST PARTNERSHIP PROGRAM	\$1,053	N	N	N	Y	N		0
16	609	PROJECT SAFE NEIGHBORHOODS	\$20,400	N	N	N	N	N		0
16	738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$51,585	N	N	N	N	N		0
16	803	ARRA - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM	\$37,638	N	N	Y	N	N		0
16	804	ARRA - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM	\$21,403	N	N	Y	Y	N		0
17	207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	\$345,368	N	N	N	N	N		0
17	225	UNEMPLOYMENT INSURANCE	\$159,713	N	N	N	N	N		0
17	245	TRADE ADJUSTMENT ASSISTANCE	\$472,226	N	N	N	N	N		0
17	258	WIA ADULT PROGRAM	\$401,841	N	N	N	N	Y	Unmodified	0
17	259	WIA YOUTH ACTIVITIES	\$586,552	N	N	N	N	Y	Unmodified	0
17	278	WIA DISLOCATED WORKER FORMULA GRANTS	\$885,950	N	N	N	N	Y	Unmodified	0
17	258	WIA PERFORMANCE INCENTIVE	\$1,693	N	N	N	N	Y	Unmodified	0
17	258	WIA LOCAL ADMINISTRATION	\$197,525	N	N	N	N	Y	Unmodified	0
17	258	WIA AGENCY SERVICE CENTER OPERATIONS	\$76,373	N	N	N	N	Y	Unmodified	0
17	277	WORKFORCE INVESTMENT ACT (WIA) NATIONAL EMERGENCY GRANTS	\$7,138	N	N	N	N	N		0
17	282	TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING	\$15,000	N	N	N	N	N		0
20	500	FEDERAL TRANSIT_ CAPITAL INVESTMENT GRANTS	\$28,399	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT_ FORMULA GRANTS	\$1,990,789	N	N	N	Y	Y	Unmodified	0
20	507	ARRA - FEDERAL TRANSIT_ FORMULA GRANTS	\$239,568	N	N	Y	Y	Y	Unmodified	0
20	521	NEW FREEDOM PROGRAM	\$505,010	N	N	N	N	Y	Unmodified	0
20	600	STATE AND COMMUNITY HIGHWAY SAFETY	\$80,213	N	N	N	N	N		0
20	703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$5,071	N	N	N	N	N		0
66	469	GREAT LAKES PROGRAM	\$156,519	N	N	N	N	N		0
66	471	STATE GRANTS TO REIMBURSE OPERATORS OF SMALL WATER SYSTEMS	\$219	N	N	N	N	N		0
66	472	BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	\$21,483	N	N	N	N	N		0
84	010	TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	\$9,477	N	N	N	N	N		0
93	069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$140,461	N	N	N	N	Y	Unmodified	0
93	150	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	\$44,500	N	N	N	Y	N		0
93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$274,231	N	N	N	N	N		0
93	283	PREVENTION_ INVESTIGATIONS AND TECHNICAL ASSISTANCE	\$9,325	N	N	N	N	N		0
93	558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$2,840,198	N	N	N	N	Y	Unmodified	0
93	563	CHILD SUPPORT ENFORCEMENT	\$1,987,862	N	N	N	N	Y	Unmodified	0
93	597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$5,490	N	N	N	N	N		0
93	744	BREAST AND CERVICAL CANCER SCREENING	\$4,365	N	N	N	N	N		0
93	778	MEDICAL ASSISTANCE PROGRAM	\$82,748	N	N	N	N	N		0
93	919	COMPREHENSIVE BREAST AND CERVICAL CANCER EARLY DETECTION PROGRAMS	\$57,000	N	N	N	N	N		0
93	940	HIV PREVENTION ACTIVITIES_ HEALTH DEPARTMENT BASED	\$62,507	N	N	N	N	N		0
93	994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$171,476	N	N	N	N	N		0
97	056	PORT SECURITY GRANT PROGRAM	\$305,000	N	N	N	Y	N		0
97	067	HOMELAND SECURITY GRANT PROGRAM	\$299,687	N	N	N	N	N		0
93	958	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$137,971	N	N	N	N	N		0
		Total Federal Awards Expended:	\$15,351,040							

Form SF-SAC Single Audit Data Collection Form					REPORTID: 585176 VERSION:1					
7. FEDERAL AWARD FINDINGS										
Federal Agency Prefix	Extension	Federal Program Name	Audit Finding Reference Number	Type(s) of Compliance Requirement(s) ¹	Compliance Findings ²		Internal Control Findings ²		Other Findings ²	Questioned Costs
					Modified Opinion	Other Matters	Material Weakness	Significant Deficiency		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
<p>1 Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,)), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.</p> <p>2 There are 9 valid combinations of 'Compliance Findings,' 'Internal Control Findings,' and 'Other Findings' for each Federal program with findings. (See instructions - Item 7)</p>										

Form SF-SAC Single Audit Data Collection Form	REPORTID: 585176 VERSION:1
PART I, Item 4f. AUDITEE DUNS CONTINUATION SHEET (FROM PART I, ITEM 4e)	

Additional DUNS

Form SF-SAC Single Audit Data Collection Form											REPORTID: 585176 VERSION:1
PART I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION											
Auditor Firm Name	Auditor EIN	Auditor Address	City	State	ZIP Code	Contact Name	Contact Title	Contact Phone	Contact Fax	Contact E-mail	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	

CERTIFICATIONS

Auditee Certification Statement	Auditor Statement
<p>This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.</p>	<p>The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. Except for Part III, Items 4, 5, 6a-6h, and, when audit findings are reported, 7a-7c, the information included in Parts II and III of this form was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.</p>
Auditee Certification	Auditor Statement
ELECTRONICALLY CERTIFIED: 3/29/2014	ELECTRONICALLY CERTIFIED: 3/28/2014
Name of certifying official	
DWIGHT D. AVERY, CPA, CCM, CGFM	
Title of certifying official	
ACCOUNTING MANAGER	

¹ **The letters entered in the 'Type(s) of Compliance Requirements' field apply to audit findings (i.e., noncompliance, significant deficiency (including questioned costs, fraud, and other items reported under §_.510(a)) reported for each Federal program:**

- A. Activities Allowed or Unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis-Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None (2008 through 2012 Only)
- P. Other